City of Regina
Financial Report
1982

THE CITY OF REGINA
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1982

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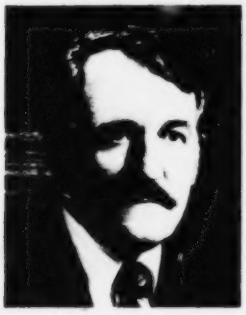
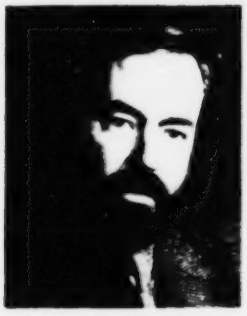
REGINA CITY COUNCIL 1982

His Worship L. P. Schneider

Alderman G. J. Kleisinger
Division 1



Alderman T. Cholod
Division 2

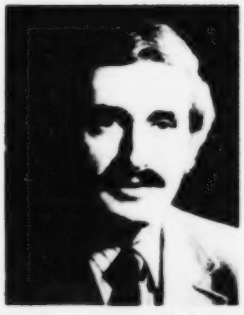


Alderman M. Hanley
Division 3

Alderman L. Ooms
Division 4

Alderman W. R. Staff
Division 5

Alderman H. Van Mulligen
Division 6



Alderman W. J. McKeown
Division 7

Alderman E. Strass
Division 8

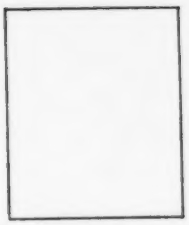
Alderman V. A. McGregor
Division 9

Alderman S. E. Oxelgren
Division 10

REGINA
CITY OFFICIALS
1982

D. Costea
Assistant City Manager
Operations and Planning

W. K. Mann
City Manager



Assistant City Manager
Finance and Administration
(Vacant)

F. E. Robb
Director of Assessment

G. C. Burns
Director of Buildings
and Civic Properties

F. E. Howard
City Clerk

D. R. Power
City Comptroller

Director of Development
and Public Relations
(Vacant)

G. W. F. Harding
Director of Emergency
Measures Organization
and Safety

L. Yanko
Fire Chief

Dr. J. T. Chiao
Medical Health
Officer

L. Shaw
City Solicitor

J. Spencer
Director of Parks
and Recreation

N. Krasko
Administrator of
Pensions and Benefits

C. Gouthro
Director of Personnel

P. C. Davies
Director of Planning

V. A. New
Chief of Police

L. D. Schnell
Director of Public
Works and Engineering

L. J. Katchuck
Director of Purchasing

G. H. McAdoo
Director of Transit

D. A. Fisher
City Treasurer

CITY COMPTROLLER'S REPORT

To: His Worship the Mayor
and Members of City Council

I am pleased to present the Financial Report for the City of Regina for the year ended December 31, 1982. The Report consists of the combined balance sheet, statements of revenues, expenditures and changes in fund balances, statement of changes in financial position for the general, capital, sinking fund, general investment fund and trust funds along with their supporting statements and schedules. Also included is a copy of the 1982 audited financial statement of the Regina Public Library Board.

In addition, certain highlights are presented to provide a general impression of the economic and financial health of the community.

Gross revenues for the General Operating Fund totalled $100,542,000 and gross expenditures totalled $100,793,000 which together with the fund balance of $2,618,000 brought forward from 1981 resulted in a fund balance of $2,367,000 as at December 31, 1982. The major sources of revenue and major expenditures by function are shown below.

	Amount	Percentage of Total	Percentage Increase (Decrease) from 1981
Revenue Source			
Taxes and Licenses	$ 51,457,000	51	12
Contributions and Grants	19,036,000	19	14
Service Charges and Fees	4,484,000	4	8
Rents and Concessions	9,912,000	10	22
Fines and Tax Penalties	2,482,000	3	5
Interest	4,386,000	4	10
Recreation and Community Services	1,939,000	2	4
Miscellaneous	2,305,000	2	21
Equipment Utilization Charges	4,541,000	5	(2)
	$100,542,000	100	
Expenditure by Function			
General Government Services	$ 12,216,000	12	22
Protective Services	33,634,000	34	17
Transportation Services	14,445,000	14	18
Environmental Health Services	4,362,000	4	15
Public Health and Welfare Services	6,274,000	6	16
Environmental Development Services	2,658,000	3	32
Parks, Recreational and Cultural Services	12,884,000	13	16
Debt Charges — Principal Payments	1,650,000	2	1
— Interest Payments	4,378,000	4	20
Interfund Transfers			
Transit Deficit	3,620,000	4	5
Other	3,455,000	3	(25)
Transfer to Reserves	1,217,000	1	39
	$100,793,000	100	

I take pleasure in acknowledging the co-operation and assistance received from Department Heads and other officials of the City and the management and staff of the Comptroller's Department and Treasurer's Department for their co-operation and assistance throughout the preparation and audit process.

Respectfully submitted.

D. R. Power, C.A.
City Comptroller

ECONOMIC HIGHLIGHTS

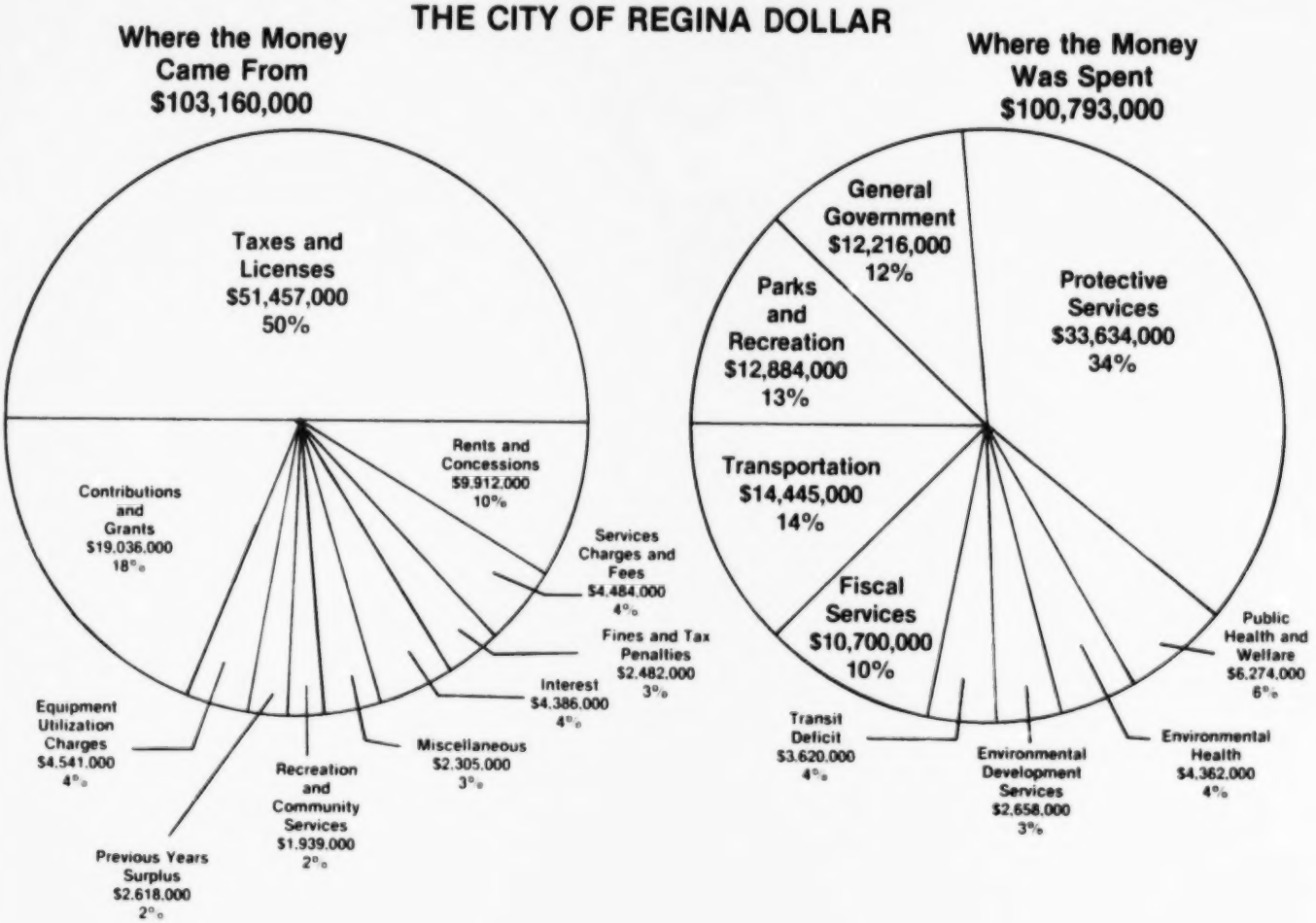
(In thousands except for per capita and percentages)
For the Year Ended December 31

	1982	1981	1980	1979	1978
POPULATION	165.580	162.613	157.500	157.000	154.200
BUILDING PERMITS					
Number	3.056	3.534	3.354	3.890	4.102
Value	$153.411	$188.779	$140.061	$180.018	$163.499
UNEMPLOYMENT RATES					
Regina	6.9%	4.7%	5.5%	4.9%	5.8%
Saskatchewan	6.2%	4.7%	4.4%	4.2%	4.9%
Canada	11.0%	7.6%	7.5%	7.5%	8.4%
DISPOSABLE INCOME PER CAPITA					
Regina	$ 11.684	$10.534	$ 9.244	$ 8.493	$ 7.800
Saskatchewan	10.314	8.600	7.884	6.882	6.490
Canada	10.043	8.893	8.011	7.225	6.600
RETAIL SALES PER CAPITA					
Regina	$ 5.672	$ 5.176	$ 4.794	$ 4.367	$ 3.780
Saskatchewan	4.104	3.887	3.595	3.269	2.820
Canada	3.957	3.836	3.596	3.190	2.870
AVERAGE SELLING PRICE OF HOMES					
Regina	$ 55.645	$ 54.942	$ 48.750	$ 47.267	$ 44.713
Saskatchewan	58.950	57.096	52.330	49.295	44.457
Canada	72.712	71.599	66.902	58.967	54.716

Source: City of Regina. Statistics Canada. Sask. Bureau of Statistics.
The Canadian Real Estate Association (Homes processed through the multiple listing system).
Regina Real Estate Association

FINANCIAL HIGHLIGHTS

THE CITY OF REGINA DOLLAR



CITY OF REGINA
MILL RATES

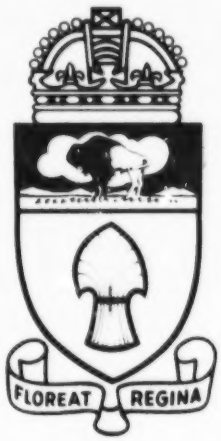
	1982	1981	Percentage Increase
City Council	134.27	124.64	7.73
Schools	125.96	107.96	16.67
Library	12.65	11.40	10.96
	272.88	244.00	11.84

FINANCIAL HIGHLIGHTS

(In thousands except for per capita and percentages)
For the Year Ended December 31

	1982	1981	1980	1979	1978
TAXABLE ASSESSMENT					
Residential	$204,073	$197,362	$192,748	$185,969	$178,416
Commercial/Industrial	110,563	103,203	97,539	94,893	90,027
Institutional	1,876	1,762	1,764	1,677	1,560
Business	36,639	34,849	32,795	31,316	29,967
	$353,151	$337,176	$324,846	$313,855	$299,970
TAX COLLECTIONS					
Total Tax Levy (1)	$ 96,368	$ 82,271	$ 70,167	$ 62,300	$ 58,944
Per Capita	582	506	445	397	382
Tax Arrears	4,247	2,035	2,412	3,287	2,942
% of Total Tax Levy	4.41%	2.47%	3.44%	5.28%	4.99%
			MILL RATE		
PROPERTY TAX RATES					
City Council	134.27	124.64	110.46	103.46	103.48
Schools	125.96	107.96	94.99	85.49	83.97
Library	12.65	11.40	10.55	9.55	9.05
	272.88	244.00	216.00	198.50	196.50
SELECTED DEBT INFORMATION					
Gross Debt	$ 96,334	$ 89,106	$ 91,144	$ 95,912	$ 94,005
Net Debt	57,020	45,812	45,810	48,502	43,585
Debt Per Capita					
Gross	581.80	547.96	578.69	610.90	609.63
Net	344.37	281.72	290.86	308.93	282.65
Debt Service Expenditures for General Debenture Debt					
Principal	$ 1,610	$ 1,589	$ 1,642	$ 1,600	$ 1,435
Interest	3,961	3,283	3,403	3,269	2,789
	$ 5,571	$ 4,872	$ 5,045	$ 4,869	$ 4,224

(1) Includes school boards and library tax levy
Source: City of Regina Records



COMBINED FINANCIAL STATEMENTS

AUDITORS' REPORT

1982

His Worship the Mayor and
Members of City Council

We have examined the following financial statements of the City of Regina as at and for the year ended December 31, 1982:

Combined Balance Sheet — All Funds

Combined Statement of Revenues, Expenditures and Changes in Fund Balances — All Funds

Combined Statement of Other Financing Sources and Uses — All Funds

Combined Statement of Changes in Financial Position — All Funds

Combining Balance Sheet — Utilities — Operating Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Utilities — Operating Funds

Combining Statement of Changes in Financial Position — Utilities — Operating Funds

Combining Balance Sheet — Utilities — Capital Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Utilities — Capital Funds

Combining Statement of Changes in Financial Position — Utilities — Capital Funds

Combining Balance Sheet — Trust Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Trust Funds

Combining Statement of Changes in Financial Position — Trust Funds

Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City of Regina as at December 31, 1982 and the results of its operation for the year then ended in accordance with accounting principles described in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Deloitte Haskins + Sells

Chartered Accountants
Regina, Saskatchewan
July 27, 1983

THE CITY OF REGINA

Statement 1

COMBINED BALANCE SHEET — ALL FUNDS

As at December 31, 1982

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 5)	Capital (Statement 8)	Sinking Fund	General Investment Fund	Trust Funds (Statement 11)	1982	1981
Current Assets									
Cash	$ 292,000	$ 693,000	$1,015,000	$ 3,227,000	$ 350,000	$ 3,000	$ 1,684,000	$ 7,264,000	$ 16,606,000
Accounts Receivable	3,911,000	4,081,000	2,470,000		496,000	24,000	2,935,000	13,917,000	9,758,000
Taxes Receivable	4,247,000							4,247,000	2,034,000
Loans Receivable					667,000		4,421,000	5,088,000	4,741,000
Investments (quoted market value 1982 - $149,369,000; 1981 - $108,843,000)	22,266,000				29,445,000		95,365,000	147,076,000	123,638,000
Prepaid Expenses	96,000		1,000			2,856,000		2,953,000	114,000
Materials and Supplies	3,722,000		222,000					3,944,000	3,656,000
Due from Other Funds (Note 2)	681,000	12,311,000	1,053,000	2,208,000			2,129,000	18,382,000	11,724,000
	35,215,000	17,085,000	4,761,000	5,435,000	30,958,000	2,883,000	106,534,000	202,871,000	172,271,000
Fixed Assets									
Completed Capital Projects		138,449,000		95,297,000				233,746,000	203,488,000
Less Accumulated Depreciation				38,628,000				38,628,000	37,343,000
		138,449,000		56,669,000				195,118,000	166,145,000
Work in Progress		72,203,000		15,260,000				87,463,000	85,126,000
Expenditures Capitalized (Note 3)		1,258,000						1,258,000	1,085,000
		211,910,000		71,929,000				283,839,000	252,356,000
Deferred Charges (Note 4)	110,000							110,000	115,000
	$35,325,000	$228,995,000	$4,761,000	$77,364,000	$30,958,000	$2,883,000	$106,534,000	$486,820,000	$424,742,000

COMBINED BALANCE SHEET — ALL FUNDS

As at December 31, 1982

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 5)	Capital (Statement 8)	Sinking Fund	General Investment Fund	Trust Funds (Statement 11)	1982	1981
Current Liabilities									
Accounts Payable	$ 5,813,000	$ 3,295,000	$ 567,000	$ 225,000			$ 301,000	$ 10,201,000	$ 9,794,000
Taxes Collected for Library Board	38,000							38,000	51,000
Taxes Collected for School Boards	2,404,000							2,404,000	2,103,000
Due to Other Funds (Note 2)	12,239,000	179,000	3,079,000	2,000		$2,883,000		18,382,000	11,724,000
Debentures and Coupons Due	291,000							291,000	896,000
	20,785,000	3,474,000	3,646,000	227,000		2,883,000	301,000	31,316,000	24,568,000
Long Term Debt									
Debenture Debt (Note 5)		46,804,000		24,312,000				71,116,000	61,931,000
Less Debt Recoverable		14,096,000						14,096,000	16,119,000
		32,708,000		24,312,000				57,020,000	45,812,000
Loans Payable		5,087,000		48,000				5,135,000	4,827,000
		37,795,000		24,360,000				62,155,000	50,639,000
Deferred Revenue (Note 6)	3,967,000	206,000	313,000					4,486,000	4,678,000
	3,967,000	38,001,000	313,000	24,360,000				66,641,000	55,317,000
Reserves and Fund Balance									
Investment in Capital Assets		166,426,000		44,689,000				211,115,000	177,854,000
Committed Balances (Note 7)		17,754,000		4,751,000				22,505,000	22,090,000
Reserves for Future Expenditures	8,206,000	3,340,000	1,162,000	3,337,000	$28,540,000		32,000	44,617,000	49,026,000
Fund Balance (Note 8)	2,367,000		(360,000)		2,418,000		106,201,000	110,626,000	95,887,000
	10,573,000	187,520,000	802,000	52,777,000	30,958,000		106,233,000	388,863,000	344,857,000
	$35,325,000	$228,995,000	$4,761,000	$77,364,000	$30,958,000	$2,883,000	$106,534,000	$486,820,000	$424,742,000

See Accompanying Notes

THE CITY OF REGINA

Statement 2

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — ALL FUNDS

For the Year Ended December 31, 1982

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1982	1981
Revenues									
Taxes and Licenses	$ 51,457,000							$ 51,457,000	$ 45,915,000
Contributions and Grants	19,036,000							19,036,000	16,707,000
Service Charges and Fees	4,484,000							4,484,000	4,161,000
Rents and Concessions	9,912,000							9,912,000	8,134,000
Fines and Tax Penalties	2,482,000							2,482,000	2,366,000
Interest	4,386,000				$3,347,000	$206,000	$ 9,429,000	17,368,000	15,434,000
Recreation and Community Services	1,939,000							1,939,000	1,715,000
Miscellaneous	2,305,000							2,305,000	1,908,000
Equipment Utilization Charges	4,541,000							4,541,000	4,631,000
Land Sales		$ 1,295,000						1,295,000	777,000
Provincial Grants		11,731,000	$ 773,000	$ 300,000				12,804,000	7,711,000
Federal Grants		497,000		241,000				738,000	2,312,000
Developers' Hectarage Assessment				314,000				314,000	2,748,000
Sewer and Water Connections				380,000				380,000	465,000
Services			19,318,000					19,318,000	18,330,000
Contributions							11,115,000	11,115,000	8,161,000
Levies					1,846,000			1,846,000	1,847,000
Local Improvements			152,000					152,000	161,000
Other Sources		2,107,000		587,000				2,694,000	4,999,000
	$100,542,000	$15,630,000	$20,243,000	$1,822,000	$5,193,000	$206,000	$20,544,000	$164,180,000	$148,482,000

Statement 2 (Continued)

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — ALL FUNDS

For the Year Ended December 31, 1982

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1982	1981
Expenditures									
General Government Services	$12,216,000							$ 12,216,000	$ 9,997,000
Protective Services	33,634,000							33,634,000	28,811,000
Transportation Services	14,445,000							14,445,000	12,241,000
Environmental Health Services	4,362,000							4,362,000	3,805,000
Public Health and Welfare Services	6,274,000							6,274,000	5,404,000
Environmental Development Services	2,658,000							2,658,000	2,011,000
Parks, Recreation and Cultural Services	12,884,000							12,884,000	11,127,000
Debt Charges — Principal Payments	1,650,000		$ 1,133,000					2,783,000	2,624,000
— Interest Payments	4,378,000		2,660,000		$ 210,000	$ 17,000		7,265,000	5,962,000
Capital Outlay		$26,176,000		$ 3,808,000				29,984,000	2,271,000
General Administration			1,962,000				$ 508,000	2,470,000	2,556,000
Maintenance of Structures and Equipment			1,859,000					1,859,000	1,721,000
Public Transit			6,201,000					6,201,000	5,344,000
Water — Costs, Transmission and Distribution			5,172,000					5,172,000	4,332,000
Sewage — Pumping and Distribution			3,191,000					3,191,000	2,820,000
Payments to Pensioners							4,380,000	4,380,000	3,559,000
Refunds							734,000	734000	812,000
Commuted Taxes							71,000	71,000	78,000
Amortization Instalments					1,847,000			1,847,000	1,847,000
Sinking Fund Earning Requirements					850,000			850,000	836,000
	92,501,000	26,176,000	22,178,000	3,808,000	2,907,000	17,000	5,693,000	153,280,000	128,158,000
Excess of Revenues (Expenditures) Before Other Financing	8,041,000	(10,546,000)	(1,935,000)	(1,986,000)	2,286,000	189,000	14,851,000	10,900,000	20,324,000
Other Financing Sources (Uses) (Statement 3)	(8,292,000)	10,546,000	1,575,000	1,986,000	$(1,832,000)	(189,000)	45,000	3,839,000	(5,654,000)
Fund Balance, Beginning of Year	2,618,000				1,964,000		91,305,000	95,887,000	81,217,000
Fund Balance, End of Year	$ 2,367,000	$ —	$ (360,000)	$ —	$2,418,000	$ —	$106,201,000	$110,626,000	$ 95,887,000

See Accompanying Notes

THE CITY OF REGINA

Statement 3

COMBINED STATEMENT OF OTHER FINANCING SOURCES AND USES — ALL FUNDS

For the Year Ended December 31, 1982

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1982	1981
Other Financing Sources (Uses)									
Proceeds from Sale of Debentures		$ 8,734,000		$5,695,000				$ 14,429,000	$ 3,073,000
Interfund Transfers									
Loan Repayments To Property Sales Reserve — Capital	$ (629,000)	629,000							
General Investment Fund Earnings	144,000					$(189,000)	$ 45,000		
Sinking Fund Surplus — 1981	1,832,000				$(1,832,000)				
Sewage Utility Surplus			$ (415,000)	415,000					
Transit System Deficit	(3,620,000)		3,620,000						
Other Transfers		617,000		(617,000)					
Revenue Contributions									
General	(3,712,000)	3,712,000							
Sewage			(196,000)	196,000					
Waterworks			(1,072,000)	1,072,000					
Transit			(330,000)	330,000					
Appropriations and Transfers From (To) Reserves									
Appropriation to Operating Fund Reserves	(1,646,000)		(11,000)					(1,657,000)	(223,000)
Transfers to Capital Fund Reserves		(4,496,000)		(5,105,000)				(9,601,000)	(7,615,000)
Equipment Reserve									
Internal Utilization Charges	(4,541,000)							(4,541,000)	(4,631,000)
Equipment Acquisition	4,970,000		18,000					4,988,000	3,961,000
Loan Proceeds From Capital Trust		1,350,000						1,350,000	788,000
Transfer Payments to Capital Trust	(126,000)							(126,000)	(120,000)
Loan Repayments to Capital Trust	(797,000)		(39,000)					(836,000)	(720,000)
Loan Repayments to Sinking Fund	(167,000)							(167,000)	(167,000)
Totals — Statement 2	$(8,292,000)	$10,546,000	$1,575,000	$1,986,000	$(1,832,000)	$(189,000)	$ 45,000	$ 3,839,000	$(5,654,000)

See Accompanying Notes

THE CITY OF REGINA

Statement 4

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION — ALL FUNDS

For the Year Ended December 31, 1982

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 7)	Capital (Statement 10)	Sinking Fund	General Investment Fund	Trust Funds (Statement 13)	1982	1981
Sources of Working Capital									
Excess of Revenues (Expenditures)	$ 8,041,000	$(10,546,000)	$(1,935,000)	$(1,986,000)	$2,286,000	$189,000	$ 14,851,000	$ 10,900,000	$ 20,324,000
Items Not Affecting Working Capital									
Accrued Debenture Principal and Interest	341,000		304,000					645,000	62,000
Shop and Field Equipment Utilized	5,000							5,000	(20,000)
Accrued Debenture Interest Applied	(78,000)		(28,000)					(106,000)	(90,000)
	8,309,000	(10,546,000)	(1,659,000)	(1,986,000)	2,286,000	189,000	14,851,000	11,444,000	20,276,000
Proceeds from Sales of Debentures		8,734,000		5,695,000				14,429,000	3,073,000
Contributions from General Operating		4,341,000	3,620,000	2,013,000				9,974,000	11,171,000
Transfers from Other Capital Funds		703,000		97,000				800,000	356,000
Deferred Revenue	1,933,000	177,000	167,000					2,277,000	2,310,000
Direct Credits to Reserves	428,000				2,697,000			3,125,000	3,030,000
Sinking Fund Surplus	1,832,000							1,832,000	1,325,000
General Investment Earnings	144,000						45,000	189,000	56,000
Loan Proceeds from Capital Trust		1,350,000						1,350,000	788,000
	12,646,000	4,759,000	2,128,000	5,819,000	4,983,000	189,000	14,896,000	45,420,000	42,385,000
Uses of Working Capital									
Direct Expenditures from Reserves	762,000							762,000	669,000
Deferred Revenue Applied	2,084,000	101,000	95,000					2,280,000	3,242,000
Transit Deficit	3,620,000							3,620,000	3,433,000
Transfer to General Funds					1,832,000			1,832,000	1,325,000
Transfer to Capital Funds	3,712,000		2,013,000					5,725,000	7,738,000
Loan Repayments	1,719,000		39,000					1,758,000	1,007,000
Distribution of Interest Earnings						189,000		189,000	235,000
Retirement of Debentures					4,602,000			4,602,000	2,681,000
Transfer to Other Capital Funds		86,000		714,000				800,000	356,000
	11,897,000	187,000	2,147,000	714,000	6,434,000	189,000		21,568,000	20,686,000
Increase (Decrease) in Working Capital	749,000	4,572,000	(19,000)	5,105,000	(1,451,000)		14,896,000	23,852,000	21,699,000
Working Capital, Beginning of Year	13,681,000	9,039,000	1,134,000	103,000	32,409,000		91,337,000	147,703,000	126,004,000
Working Capital, End of Year	$14,430,000	$13,611,000	$1,115,000	$5,208,000	$30,958,000	$ —	$106,233,000	$171,555,000	$147,703,000

See Accompanying Notes

NOTES TO FINANCIAL STATEMENTS

December 31, 1982

Note 1 **SIGNIFICANT ACCOUNTING POLICIES**

BASIS OF ACCOUNTING

The accrual basis of accounting is used for all funds and is modified for certain funds as follows:

The following revenues are recorded on a cash basis:

- traffic fines
- parking fines
- dog and bike licenses
- grants in-lieu of taxes

The following expenditures are recorded on a cash basis:

- vacation plan costs
- sick leave benefit costs

FUND ACCOUNTING

The City's financial transactions are segmented into various self balancing funds. All transactions, including interfund transactions, are disclosed in the financial statements. Each fund is operated under regulations and policies prescribed by Provincial Acts, City bylaws and municipal accounting guidelines.

COMPLETED CAPITAL PROJECTS

Completed capital projects acquired or constructed are recorded as expenditures in the fund making the expenditure and capitalized at cost. At the same time an amount equivalent to the completed capital projects capitalized less any debenture borrowings for each project is set up as "Investment in Capital Assets".

All equipment except buses is expensed in the year it is purchased and is not capitalized.

DEPRECIATION

Only those Utility Fixed Assets for which debenture borrowings have been made are depreciated. The amount of depreciation equals the total of serial debentures redeemed and payments made into the Sinking Fund for these debentures.

"Investment in Capital Assets" is increased by the amount of debentures redeemed and payments into the Sinking Fund. This account is reduced by the amount of accumulated depreciation.

INVESTMENTS

General Fund investments are recorded at cost. Sinking and Trust Fund investments are recorded at the lower of cost or par value. Under this policy, premiums paid in acquiring an investment are written off at the time of purchase. Discounts are not recognized in the accounts until they are realized at the time of sale or maturity.

Investment earnings are accounted for on the accrual basis with the exception of premiums and discounts.

Effective in 1978, no provision has been made in the Sinking Fund to cover potential foreign exchange losses which are funded by the City of Regina General Capital Fund.

The Sinking Fund must comply with various requirements as set out in the Urban Municipality Act. All purchases of investments, redemption requirements for debentures, and transfers of surpluses to the City of Regina General Revenue Fund are subject to the formal approval of the Local Government Board.

INTEREST CAPITALIZATION

It is the City policy not to capitalize interest on projects under construction.

INVENTORIES

Inventories of materials and supplies are valued at cost.

TAXES COLLECTED FOR OTHERS

The City collects taxes for the Regina Public Library Board and the two School Boards. These taxes are remitted to the respective Boards less recovery of discount and cancellations regarding school taxes. Only the recovery amount is included in the revenues of the City.

INTERFUND TRANSFERS

During the course of normal operations the City has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as "transfers" and "amounts due to/from other funds".

Note 2 **AMOUNT DUE TO (FROM) OTHER FUNDS**

This amount represents one of the following:

Investment of surplus cash of various funds in the General Investment Fund.

Temporary financing of acquisitions in one fund with money from another fund. Temporary financing is provided until the long term financing is arranged.

NOTES TO FINANCIAL STATEMENTS

December 31, 1982

Note 3 **EXPENDITURES CAPITALIZED**

This represents the amount borrowed by the City to finance the construction or acquisition of assets for which the City does not hold title. The amount includes expenditures for Centre of the Arts and street lighting. This amount is reduced as the debt is paid off.

Note 4 **DEFERRED CHARGES**

This amount represents the unamortized portion of shop and small field equipment. All such equipment is amortized over its expected useful life of five years.

Note 5 **DEBENTURE DEBT**

Year Repayable	Interest Rate %	Amount in U.S. Dollars	Serial Debt	Sinking Fund Debt	Total Debt	Equity in Sinking Fund
1983	4 1/4 — 10 3/4	$ 800.000	$ 2.819.823	$ 6.833.000	$ 9.652.823	$ 7.406.141
1984	4 1/4 — 10 3/4	1.260.000	3.072.480	4.175.000	7.247.480	3.682.752
1985	5 1/2 — 10 3/4	1.000.000	3.102.598	2.841.000	5.943.598	1.461.591
1986	5 3/8 — 10 3/4		3.257.444	1.865.000	5.122.444	1.385.805
1987	5 1/2 — 17		2.588.702	5.955.000	8.543.702	3.743.219
1988	7 3/4 — 10 3/4		1.509.109	971.000	2.480.109	579.346
1989	5 3/8 — 11		1.620.999	665.000	2.285.999	333.166
1990	5 1/2 — 10 3/4		1.693.593	1.879.000	3.572.593	1.077.791
1991	5 3/8 — 17 5/8	2.199.000	1.753.094	5.714.000	7.467.094	2.406.789
1992	8 — 17		1.913.121	2.213.000	4.126.121	676.462
1993	8 3/8 — 10 3/4		2.049.546	1.813.000	3.862.546	841.848
1994	8 — 11		2.021.061	889.000	2.910.061	466.656
1995	8 — 11 1/4		2.204.732	3.407.000	5.611.732	919.088
1996	9 — 17 5/8		1.722.072	697.000	2.419.072	90.624
1997	9 3/8 — 17		1.623.607	11.760.000	13.383.607	67.523
1998	9 1/4 — 10 3/8		1.625.931	4.000.000	5.625.931	582.774
1999	9 3/4 — 11		767.000	381.000	1.148.000	40.089
2001	17 5/8			2.656.000	2.656.000	89.459
2002	17			2.275.000	2.275.000	
		$5.259.000	$35.344.912	$60.989.000	$96.333.912	$25.851.123

Long-Term Debt — net of equity in Sinking Fund	$70.482.789
Add: Provision for Foreign Exchange Loss	633.558
	71.116.347
Less:	
Due from Schools and Library Boards	14.095.672
Total Net Debenture Debt	$57.020.675

Note 6 **DEFERRED REVENUE**

This amount will be taken into revenue in the years 1983 to 2002 inclusive. This mainly includes prepayment of rents, frontages and taxes.

Note 7 **COMMITTED BALANCES**

This account represents amounts reserved for the completion or continuation of specific capital projects.

NOTES TO FINANCIAL STATEMENTS

December 31, 1982

Note 8 **FUND BALANCE**

The surplus in the Sinking Fund or a portion thereof, as determined by the City Council, is transferred to General Revenue Fund in the following year. Surpluses in the Utilities Operating funds are transferred to the corresponding Capital Funds in the same year as they occur.

Note 9 **ASSETS AT NOMINAL VALUE**

It is the City policy to record the investment of saleable land and property acquired for taxes at nominal value. Proceeds from the sale of land and property acquired for taxes are recorded as revenue in the year sold.

At the year end the approximate market value of these assets was:

Property acquired for taxes	$ 31,250
Saleable Land	25,298,370

Note 10 **TAX REVENUE**

Total Tax Revenue		$99,282,000
Less: Taxes Collected for		
Regina Public Library Board	4,467,000	
School Board	44,483,000	48,950,000
City's Share (Schedule 1)		$50,332,000

Note 11 **SUPERANNUATION AND BENEFIT PLANS**

All permanent employees of the City and Elected Officials are members of a superannuation plan. The City's share of the contributions is recorded as expenditure in the year in which it accrues.

In addition to the regular contributions the City is required to pay the following special payment monthly:.

Unfunded Past Service Costs

Civic Employees Superannuation & Benefits Plan (to December 1993)	$ 12,929
Police Superannuation & Benefits Plan (to December 2008)	5,329
Elected Officials Pension Plan (to December 1986)	351
(January 1987 to September 1990)	112

Experience Deficiency Costs

Elected Officials Pension Plan (to December 1984)	375

According to the actuarial valuation of the three plans done at December 31, 1979, the status of the plan was:

Civic Employees Superannuation & Benefits Plan — Surplus	$ 2,391,943
Police Superannuation & Benefits Plan — Surplus	1,243,359
Elected Officials Pension Plan — Deficit	(17,217)

A triennial valuation is required by statute. The 1982 valuation has not yet been completed.

Note 12 **VESTED SICK LEAVE BENEFITS**

Unused sick leave is accumulated and employees may become entitled to a cash payment when they leave the employment of the City.

The contingent liability for these accumulated costs is $5,007,045 as at December 31, 1982. All costs of the sick leave benefit plan are recorded on a cash basis.

Note 13 **COMPARATIVE INFORMATION**

Certain 1981 financial information has been reclassified in order to conform with the 1982 presentation.

COMBINING STATEMENTS AND SCHEDULES

COMBINING BALANCE SHEET — UTILITIES — OPERATING FUNDS

As at December 31, 1982

	Waterworks	Sewage	Transit	Total 1982	1981
CURRENT ASSETS					
Cash	$ 1.000	$ 845.000	$169.000	$1.015.000	$ 750.000
Accounts Receivable	1.404.000	1.064.000	2.000	2.470.000	2.145.000
Prepaid Expenses	1.000			1.000	
Materials & Supplies	102.000	7.000	113.000	222.000	207.000
Due from Other Funds	1.051.000	2.000		1.053.000	
	$2.559.000	$1.918.000	$284.000	$4.761.000	$3.102.000
CURRENT LIABILITIES					
Accounts Payable	$ 192.000	$ 193.000	$182.000	$ 567.000	$ 528.000
Due to Other Funds	2.029.000	1.050.000		3.079.000	1.439.000
	2.221.000	1.243.000	182.000	3.646.000	1.967.000
DEFERRED REVENUE	184.000	34.000	95.000	313.000	243.000
	2.405.000	1.277.000	277.000	3.959.000	2.210.000
RESERVES AND FUND BALANCE					
Accrued Debenture Principal and Interest	514.000	641.000		1.155.000	878.000
Reserves for Future Expenditures			7.000	7.000	14.000
Fund Balance	(360.000)			(360.000)	
	154.000	641.000	7.000	802.000	892.000
	$2.559.000	$1.918.000	$284.000	$4.761.000	$3.102.000

See Accompanying Notes

Statement 6

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — UTILITIES — OPERATING FUNDS

For the Year Ended December 31, 1982

	Waterworks	Sewage	Transit	Total 1982	Total 1981
REVENUES					
Interest					$ 2.000
Provincial Grants			$ 773.000	$ 773.000	725.000
Services	$8.370.000	$6.320.000	4.628.000	19.318.000	18.330.000
Local Improvements	101.000	51.000		152.000	161.000
	8.471.000	6.371.000	5.401.000	20.243.000	19.218.000
EXPENDITURES					
Debt Charges — Principal Payments	547.000	586.000		1.133.000	993.000
— Interest Payments	1.325.000	1.335.000		2.660.000	2.180.000
General Administration	715.000	618.000	629.000	1.962.000	2.184.000
Maintenance of Structures and Equipment			1.859.000	1.859.000	1.721.000
Public Transit			6.201.000	6.201.000	5.344.000
Water — Costs, Transmission and Distribution	5.172.000			5.172.000	4.332.000
Sewage — Pumping and Distribution		3.191.000		3.191.000	2.820.000
	7.759.000	5.730.000	8.689.000	22.178.000	19.574.000
EXCESS OF REVENUES (EXPENDITURES) BEFORE OTHER FINANCING	712.000	641.000	(3.288.000)	(1.935.000)	(356.000)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers					
Waterworks Utility Surplus					(592.000)
Sewage Utility Surplus		(415.000)		(415.000)	(1.010.000)
Transit System Deficit			3.620.000	3.620.000	3.433.000
Revenue Contributions					
Sewage		(196.000)		(196.000)	(46.000)
Waterworks	(1.072.000)			(1.072.000)	(1.197.000)
Transit			(330.000)	(330.000)	(200.000)
Appropriations From (To) Reserves					
Appropriation to Operating Fund Reserves			(11.000)	(11.000)	(11.000)
Appropriation from Operating Fund Reserves for Equipment Acquisition			18.000	18.000	18.000
Loan Repayments to Capital Trust		(30.000)	(9.000)	(39.000)	(39.000)
	(1.072.000)	(641.000)	3.288.000	1.575.000	356.000
EXCESS OF REVENUES (EXPENDITURES)	(360.000)			(360.000)	
FUND BALANCE, BEGINNING OF YEAR					
FUND BALANCE, END OF YEAR	$ (360.000)	$ —	$ —	$ (360.000)	$ —

See Accompanying Notes

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — UTILITIES — OPERATING FUNDS

For the Year Ended December 31, 1982

	Waterworks	Sewage	Transit	Total 1982	1981
SOURCES OF WORKING CAPITAL					
Excess of Revenues (Expenditures)	$ 712.000	$641.000	$(3,288.000)	$(1,935.000)	$ (356.000)
Contributions from General Operating			3.620.000	3.620.000	3.433.000
Deferred Revenue	72.000		95.000	167.000	132.000
Direct Credits to Reserves					7.000
Accrued Debenture Principal and Interest	51.000	253.000		304.000	42.000
	835.000	894.000	427.000	2.156.000	3.258.000
USES OF WORKING CAPITAL					
Deferred Revenue Applied	3.000		92.000	95.000	117.000
Loan Repayments to Capital Trust		30.000	9.000	39.000	39.000
Accrued Debenture Principal and Interest Applied to Debenture Debt	26.000	2.000		28.000	15.000
Transfer to Capital Funds	1.072.000	611.000	330.000	2.013.000	3.045.000
	1.101.000	643.000	431.000	2.175.000	3.216.000
INCREASE (DECREASE) IN WORKING CAPITAL	(266.000)	251.000	(4.000)	(19.000)	42.000
WORKING CAPITAL, BEGINNING OF YEAR	604.000	424.000	106.000	1.134.000	1.092.000
WORKING CAPITAL, END OF YEAR	$ 338.000	$675.000	$ 102.000	$1.115.000	$1.134.000

See Accompanying Notes.

Statement 8

COMBINING BALANCE SHEET — UTILITIES — CAPITAL FUNDS

as at December 31, 1982

	Waterworks	Sewage	Transit	Total 1982	Total 1981
CURRENT ASSETS					
Cash	$ 1.237.000	$ 1.593.000	$ 397.000	$ 3.227.000	$ 1.185.000
Due from Other Funds	407.000	1.801.000		2.208.000	246.000
	1.644.000	3.394.000	397.000	5.435.000	1.431.000
FIXED ASSETS					
Completed Capital Projects	42.808.000	40.413.000	12.076.000	95.297.000	90.129.000
Less Accumulated Depreciation	18.799.000	14.067.000	5.762.000	38.628.000	37.343.000
	24.009.000	26.346.000	6.314.000	56.669.000	52.786.000
Work in Progress	6.234.000	8.607.000	419.000	15.260.000	16.619.000
	30.243.000	34.953.000	6.733.000	71.929.000	69.405.000
	$31.887.000	$38.347.000	$ 7.130.000	$77.364.000	$70.836.000
CURRENT LIABILITIES					
Accounts Payable	$ 191.000	$ 34.000		$ 225.000	$ 185.000
Due to Other Funds		2.000		2.000	1.143.000
	191.000	36.000		227.000	1.328.000
LONG TERM DEBT					
Debenture Debt	9.983.000	14.329.000		24.312.000	19.903.000
Loans Payable		30.000	$ 18.000	48.000	86.000
	9.983.000	14.359.000	18.000	24.360.000	19.989.000
RESERVES AND FUND BALANCE					
Investment in Capital Assets	17.950.000	20.193.000	6.546.000	44.689.000	43.976.000
Committed Balances	2.956.000	1.229.000	566.000	4.751.000	1.194.000
Reserves for Future Expenditures	807.000	2.530.000		3.337.000	4.349.000
	21.713.000	23.952.000	7.112.000	52.777.000	49.519.000
	$31.887.000	$38.347.000	$ 7.130.000	$77.364.000	$70.836.000

See Accompanying Notes.

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — UTILITIES — CAPITAL FUNDS

For the Year Ended December 31, 1982

	Waterworks	Sewage	Transit	Total 1982	1981
REVENUES					
Provincial Grants	$ 257.000	$ 43.000		$ 300.000	$ 398.000
Federal Grants	241.000			241.000	977.000
Developers' Hectarage Assessments	314.000			314.000	1.249.000
Sewer and Water Connections	152.000	228.000		380.000	465.000
Other Sources	29.000	516.000	$ 42.000	587.000	479.000
	993.000	787.000	42.000	1.822.000	3.568.000
EXPENDITURES					
Capital Outlay	2.798.000	918.000	92.000	3.808.000	4.679.000
EXCESS OF REVENUES (EXPENDITURES) BEFORE OTHER FINANCING	$(1.805.000)	(131.000)	(50.000)	(1.986.000)	(1.111.000)
OTHER FINANCING SOURCES (USES)					
Proceeds From Sale of Debentures	1.035.000	4.660.000		5.695.000	1.756.000
Waterworks Utility Surplus					592.000
Sewage Utility Surplus		415.000		415.000	1.010.000
Other Transfers	97.000	(711.000)	(3.000)	(617.000)	
Revenue Contributions					
Sewage Operating Fund		196.000		196.000	46.000
Waterworks Operating Fund	1.072.000			1.072.000	1.197.000
Transit Operating Fund			330.000	330.000	200.000
Transfers to Capital Fund Reserves	(399.000)	(4.429.000)	(277.000)	(5.105.000)	(3.690.000)
	1.805.000	131.000	50.000	1.986.000	1.111.000
EXCESS OF REVENUES (EXPENDITURES)					
FUND BALANCE, BEGINNING OF YEAR					
FUND BALANCE, END OF YEAR	$ —	$ —	$ —	$ —	$ —

See Accompanying Notes

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — UTILITIES - CAPITAL FUNDS

For the Year Ended December 31, 1982

	Waterworks	Sewage	Transit	Total 1982	Total 1981
SOURCES OF WORKING CAPITAL					
Excess of Revenues (Expenditures)	$(1.805.000)	$ (131.000)	$ (50.000)	$(1.986.000)	$(1.111.000)
Proceeds from Sales of Debentures	1.035.000	4.660.000		5.695.000	1.756.000
Contributions from General Operating	1.072.000	611.000	330.000	2.013.000	3.045.000
Transfer from Other Capital Funds	97.000			97.000	356.000
	399.000	5.140.000	280.000	5.819.000	4.046.000
USES OF WORKING CAPITAL					
Transfer to Other Capital Funds		711.000	3.000	714.000	
		711.000	3.000	714.000	
INCREASE IN WORKING CAPITAL	399.000	4.429.000	277.000	5.105.000	4.046.000
WORKING CAPITAL, BEGINNING OF YEAR	1.054.000	(1.071.000)	120.000	103.000	(3.943.000)
WORKING CAPITAL, END OF YEAR	$1.453.000	$3.358.000	$397.000	$5.208.000	$ 103.000

See Accompanying Notes

COMBINING BALANCE SHEET — TRUST FUNDS

as at December 31, 1982

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1982	Total 1981
CURRENT ASSETS							
Cash	$1,047,000	$ 39,000	$ 417,000	$ 173,000	$ 8,000	$ 1,684,000	$ 6,002,000
Accounts Receivable			828,000	165,000	2,000	995,000	1,233,000
Accrued Interest			1,587,000	349,000	4,000	1,940,000	1,781,000
Loans Receivable	4,421,000					4,421,000	3,907,000
Investments							
Term Deposits			17,083,000	4,353,000		21,436,000	13,977,000
Mortgages			11,123,000	1,207,000		12,330,000	16,575,000
City of Regina			3,452,000	770,000	1,000	4,223,000	4,583,000
Government of Canada			5,508,000	1,734,000	154,000	7,396,000	6,977,000
Provincial			11,526,000	2,975,000		14,501,000	9,126,000
Municipal			1,997,000	697,000	5,000	2,699,000	2,857,000
Miscellaneous			1,084,000	220,000	3,000	1,307,000	2,035,000
Corporate			16,464,000	4,325,000		20,789,000	20,436,000
Equities			8,581,000	2,103,000		10,684,000	
Due from other Funds		2,129,000				2,129,000	2,032,000
	$5,468,000	$2,168,000	$79,650,000	$19,071,000	$177,000	$106,534,000	$91,521,000
CURRENT LIABILITIES							
Accounts Payable			$ 259,000	$ 34,000	$ 8,000	$ 301,000	$ 182,000
RESERVES AND FUND BALANCE							
Reserves for Future Expenditures			32,000			32,000	33,000
Fund Balance	$5,468,000	$2,168,000	$79,359,000	$19,037,000	$169,000	$106,201,000	$91,306,000
	$5,468,000	$2,168,000	$79,650,000	$19,071,000	$177,000	$106,534,000	$91,521,000

See Accompanying Notes

THE CITY OF REGINA

Statement 12

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — TRUST FUNDS

For the Year Ended December 31, 1982

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1982	Total 1981
REVENUES							
Interest			$ 7,665,000	$ 1,745,000	$ 19,000	$ 9,429,000	$ 8,397,000
Contributions	$ 218,000	$ 134,000	8,573,000	2,160,000	30,000	11,115,000	8,161,000
	218,000	134,000	16,238,000	3,905,000	49,000	20,544,000	16,558,000
EXPENDITURES							
General Administration			49,000	12,000		61,000	114,000
Actuarial			388,000	54,000		442,000	256,000
Administration					5,000	5,000	2,000
General			3,720,000	647,000	13,000	4,380,000	3,559,000
Payments to Pensioners		2,000	690,000	32,000	10,000	734,000	812,000
Refunds		71,000				71,000	79,000
Commuted Taxes		73,000	4,847,000	745,000	28,000	5,693,000	4,822,000
EXCESS OF REVENUES (EXPENDITURES) BEFORE OTHER FINANCING	218,000	61,000	11,391,000	3,160,000	21,000	14,851,000	11,736,000
OTHER FINANCING SOURCES (USES)		45,000				45,000	56,000
FUND BALANCE, BEGINNING OF YEAR	5,250,000	2,062,000	67,967,000	15,877,000	148,000	91,304,000	79,512,000
FUND BALANCE, END OF YEAR	$5,468,000	$2,168,000	$79,358,000	$19,037,000	$169,000	$106,200,000	$91,304,000

See Accompanying Notes

THE CITY OF REGINA

Statement 13

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — TRUST FUNDS

For the Year Ended December 31, 1982

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1982	Total 1981
SOURCES OF WORKING CAPITAL							
Excess of Revenues (Expenditures)	$ 218,000	$ 61,000	$11,391,000	$ 3,160,000	$ 21,000	$ 14,851,000	$11,737,000
General Investment Earnings		45,000				45,000	56,000
INCREASE IN WORKING CAPITAL	218,000	106,000	11,391,000	3,160,000	21,000	14,896,000	11,793,000
WORKING CAPITAL, BEGINNING OF YEAR	5,250,000	2,062,000	68,000,000	15,877,000	148,000	91,337,000	79,544,000
WORKING CAPITAL, END OF YEAR	$5,468,000	$2,168,000	$79,391,000	$19,037,000	$169,000	$106,233,000	$91,337,000

See Accompanying Notes

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1982

	1982	1981
TAXES AND LICENSES		
Taxes		
General Taxes	$47,417,635	$42,025,573
Supplementary Taxes	404,509	553,120
Supplementary Business Taxes	392,833	513,145
Amusement Tax	710,080	560,954
Local Improvements	1,000,462	967,289
Paved & Gravel Lane Assessment	405,713	280,697
Sanitary Tax	320	340
	50,331,552	44,901,118
Licenses		
Business Licenses	1,009,527	889,232
Mobile Home Park Licenses	25,458	22,235
Boarding Care Home Licenses	186	196
Bicycle Licenses	22,980	26,726
Dog Licenses	63,864	73,565
Chauffeur Licenses	3,742	2,330
	1,125,757	1,014,284
	$51,457,309	$45,915,402
CONTRIBUTIONS AND GRANTS		
Provincial Grants		
Revenue Sharing	$13,968,743	$12,551,632
V.D. Control Grant	2,000	2,000
Health Grant	610,332	432,043
Transportation for Handicapped	488,333	347,585
Reassessment Grant	—	6
Youth Employment Service Grant	108,880	97,200
Neighbourhood Improvement Program	8,395	12,154
Grant-in-Lieu of Taxes	1,837,819	1,342,814
Emergency Measures Organization	12,610	—
Recreation Cultural	34,147	17,792
Saskatchewan Housing	106,558	99,118
Urban Assistance	135,788	221,448
Recreation Grant	96,242	91,674
Other	20,000	59,003
	17,429,847	15,274,469
Federal Grants		
Welfare Service Grant	22,350	11,900
Federal Excise	6,011	5,792
Grant-in-lieu of Taxes	827,124	738,953
Housing-in-lieu of Taxes	386,270	332,734
Senior Citizen Day Centre	32,950	31,100
Wartime Housing-in lieu of Taxes	3,358	5,415
Neighbourhood Improvement Program	3,983	10,089
	1,282,046	1,135,983

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1982

	1982	1981
OTHER CONTRIBUTIONS AND GRANTS		
C.P.R. in Lieu of Taxes	$ 323,992	$ 297,085
	$19,035,885	$16,707,537
SERVICE CHARGES AND FEES		
E & H Tax Commission	$ 2,489	$ 2,534
Tax Certificates and Search Fees	26,199	31,292
Tax Enforcement Charge	1,606	2,873
Administrative Charge — Pension & Benefits	519,021	402,755
— Utilities	440,200	377,744
— Buffalo Pound Water Board	15,000	15,000
Interfund Administration	62,376	60,168
Building Grade Fees	4,720	3,120
Work for Private Parties	100,521	122,378
Medical Charges	1,316	1,244
Burglar Alarm Fees — Police	600	—
Inspection — Private Developers	114,968	91,587
Garbage Collection	427,024	376,432
Sanitary Landfill Charges	385,176	341,353
Incineration & Shredding	43,928	46,972
Rezoning Applications	7,890	7,475
Building Reports	5,853	5,204
Recovery Advertising Cost — Discretionary Uses	3,900	4,375
— Rezoning	11,700	12,025
Engineering Charges	632,328	506,441
Parking Meter Fees	651,140	573,789
Building Permit Fees	792,940	935,226
License & Encroachement Fees	2,180	12,947
RRAP Inspection Fees	123,853	119,640
Pound Fees	13,530	14,980
Gun Registration & Vendor Fees	24,205	12,178
Sign Permit Fees	5,127	4,880
Building Encroachement Fees	19,893	36,800
Building Investigation Fees	1,313	740
Building Special Inspection	6,742	3,935
Street Name Signs — Private Developers	5,000	8,450
Other Fees	31,004	26,313
	$ 4,483,742	$ 4,160,850
RENTS AND CONCESSIONS		
Property Rentals	$ 223,690	$ 39,949
Farm Land Rental	86,804	94,443
Employee Parking	42,818	43,079
City Hall Facilities Rental	407,703	0,330
Cafeteria Caterer Lease Charge	27,360	26,932
Provincial Gas Distribution Franchise	2,226,101	1,575,261
Electrical Distribution System	6,897,357	5,984,118
	$ 9,911,833	$ 8,134,112
FINES, INTEREST & TAX PENALTIES		
Fines		
Parking Tickets	$ 892,485	$ 847,013
Dog Fines	28,445	43,725
Anti-Litter Fines	130	360
Municipal Court Fines	441,835	482,699
	1,362,895	1,373,797

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1982

	1982	1981
INTEREST AND TAX PENALTIES		
Interest from Long-Term Investments	$ 277	$ 529
Interest from Short-Term Investments	4,385,512	3,979,086
Interest from Plumbing Loans	12	17
Penalties on Arrears of Taxes	177,934	196,878
Penalties on Current Taxes	940,580	794,931
	5,504,315	4,971,441
	$6,867,210	$6,345,238
RECREATION AND COMMUNITY SERVICES		
Golf Courses		
Tor Hill	$ 38 541	$ 52,227
Murray	227,395	199,060
Craig	15,913	17,213
Regent	18,261	16,515
Lakeview	64,249	54,837
	364,359	339,852
Golf Course Lounges		
Tor Hill	3,040	6,131
Murray	10,326	10,134
	13,366	16,265
Swimming Pools		
Wascana	28,150	27,707
Maple Leaf	7,564	7,670
Dewdney	7,137	7,823
Regent	20,974	17,525
Massey	18,774	17,200
	82,599	77,925
Lawson Aquatic Centre	315,718	275,285
Learner Pools	35,093	32,541
Indoor Skating Rinks		
Wheat City Kinsmen	74,521	59,379
Al Ritchie	64,003	63,403
Optimist	72,172	111,849
Jack Staples	79,613	67,922
J. W. Hamilton	107,861	69,561
Murray Balfour	82,986	80,048
Clarence Mahon	83,842	63,451
Stadium	33,978	34,120
Junior Ice Arena	30,946	28,706
	629,922	578,439
Community Centres		
Glencairn	10,837	5,448
Pasqua	7,053	4,155
Highland	2,444	1,390
	20,334	10,993
Recreation & Community Services		
Teen Centres	1,031	1,341
Play Centres	—	154
Community Recreation Services	—	600
Taylor Field	296,309	255,176
Mount Pleasant Park	29,448	25,851
Douglas Park	—	307
Other Centralized Sports	2,849	78
Optimist Gymnastic Association of Regina	900	—
Arts Activity Centre	8,261	—
	338,798	283,507

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1982

	1982	1981
Community Service		
Greenhouse	$ 6.378	$ 6.993
Nurseries	23.514	4.709
	29.892	11.702
Kings Park	9.000	1.000
Regina Cemetery		
Grave Digging	7.334	7.468
Monumental Foundations	1.714	2.328
	9.048	9.796
Riverside Cemetery		
Grave Digging	75.827	63.994
Monumental Foundations	14.503	13.469
	90.330	77.463
Administration General Fee Revenue	505	793
	$1.938.964	$1.715.561
MISCELLANEOUS REVENUE		
Sundry Receipts	$ 111.213	$ 76.630
Miscellaneous Police	4.012	7.982
Sale of Convention Permits	9.970	15.009
Sale of Wartime Housing	—	6.600
Sale of Maps & Other Publications	18.123	16.254
Mobile Family Service Society	79.000	30.000
Sales & Salvage Proceeds	118.376	136.174
Sale of Tax Title Property	2.500	3.000
Pavement & Sidewald Cut Charges	677.300	600.227
Sidewalk Crossing Credits	13.219	11.177
Claims Revenue	129.971	75.283
Workers' Compensation Recovered	104.647	80.724
Public Works Overcharge on Costing	35.706	24.695
Recovery of Discount and Cancellations Re: School Taxes	1.001.343	824.125
	$2.305.380	$1.907.880
EQUIPMENT UTILIZATION CHARGES	$4.541.000	$4.631.000

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1982

GENERAL GOVERNMENT SERVICES	1982	1981
Legislative		
Mayor's Office	$ 73,339	$ 60,057
Elected Officials	235,613	232,471
	308,952	292,528
Administrative		
City Manager	584,136	455,179
City Clerk	296,726	254,757
Personnel	604,129	377,785
— Education Incentive	104,076	62,180
— Arbitration	29,422	17,327
— Recruitment	151,991	213,173
Solicitor's Office	470,404	304,257
— Claims & Insurance	324,962	223,328
Comptroller's Office	619,530	505,913
Sinking Fund Trustees	87,790	54,432
City Treasurer	748,589	586,216
— General Taxation	605,815	442,344
— Financial Information System	522,654	515,859
Pension & Benefits	502,659	382,553
License Inspection	—	193,888
Purchasing	567,851	513,101
Assessors	654,041	484,520
Building Maintenance	970,782	788,475
— City Hall Switchboard	178,701	153,412
— City Hall Cafeteria	5,691	3,587
— City Hall Flood	46,694	—
— Laird Building	11,599	8,349
— 1734 Dewdney Ave.	6,025	4,657
— Dairy Producers Complex	31,221	—
— Old Police Station	91,264	—
— Community Centre	45	1,146
— Regina Friendship Centre	215	1,400
— 1300 Saskatchewan Drive	507	—
	8,217,519	6,547,838
Other General Government		
Elections	194,495	2,338
Enumeration and Census	88,480	—
Grants	656,434	465,550
Special Studies	52,776	22,270
Administrative Studies	4	643
Relocation Study	—	3,798
Rail Line Negotiating Team	—	55,324
City Memberships	53,964	50,641
Adjustment to Prior Years	11,932	129,281
Tax Cancellation — Current	353,251	355,711
— Arrears	72,649	95,575
Discount on Taxes	598,698	611,470
Frontage Tax	195,794	133,487
General System Services	134,401	96,975
Employee Benefits	1,275,947	1,132,681
Boxing & Wrestling Commission	560	568
	3,689,385	3,156,312
	$12,215,856	$ 9,996,678

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1982

PROTECTIVE SERVICES	1982	1981
Police		
Administration		
Salaries	$ 1,910,137	$ 1,492,541
Fringe Benefits	1,809,897	1,499,219
Office	361,824	243,378
Buildings	338,619	301,882
Board of Police Comissioners	81,862	86,989
Vehicles	566,908	394,864
Mobile Family Service	93,000	65,000
Clothing	205,731	157,896
Training	71,301	43,628
Armoury	4,280	7,200
Regina Police Boys Band	6,000	6,000
Block Parent	4,840	4,400
Other	84,396	33,449
	5,538,795	4,336,446
Patrol		
Salaries	9,777,255	8,265,610
Bomb Squad	3,609	813
Crowd Control	—	1,877
S.C.U.B.A.	716	414
Breathalyzer	2,374	2,323
Canine	12,376	8,480
Negotiators	—	166
S.W.A.T.	24,842	8,819
Radio System	71,408	60,162
Other	1,410	1,711
	9,893,990	8,356,375
Criminal Investigation		
Salaries	1,997,037	1,697,886
Polygraph	1,508	7,913
Photography and Fingerprinting	49,808	38,892
Other	12,000	11,081
	2,060,353	1,755,772
Traffic		
Parking Enforcement	195,116	175,194
Support Services		
Salaries	1,200,981	1,030,006
School Patrol	4,674	4,884
Public Relations	1,893	1,315
Planning and Research	1,207	61
Custody of Prisoners	25,000	19,881
Crime Prevention	2,482	815
High School Resource Officer	135	81
	1,236,372	1,057,043
	18,924,626	15,680,830
Fire Protection		
Firefighting Force	8,914,620	7,450,636
Training	119,998	114,872
Administration	1,083,319	878,863
Inspection & Investigation	265,596	237,062
Maintenance	346,190	286,771
Communications Service	240,434	200,987
	10,970,157	9,169,191

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1982

	1982	1981
Law Enforcement		
Judges' Office	$ —	$ 234,079
City Prosecutor	—	434,570
Parking Ticket Collection	191,512	155,120
Old Police Station	—	85,910
	191,512	909,679
Emergency Measures		
Management & Control	110,641	89,970
Training for Emergency Exercises	1,526	7,115
	112,167	97,085
Buildings		
Building Administration	444,408	362,572
Building Inspection	631,036	486,662
Building Plans	187,567	144,133
	1,263,011	993,367
Other Protection		
Street Lighting	1,858,716	1,696,153
Railway Crossing Signals	100,592	68,600
Dog Pound	85,657	96,023
Cat Control	40,300	33,000
Safety & Claims	87,433	66,987
	2,172,698	1,960,763
	$33,634,171	$28,810,915
TRANSPORTATION SERVICES		
Administration		
General Administration	$ 465,576	$ 374,130
Development & Inspection Administration		
General Administration	91,000	76,083
Engineering Administration	88,173	65,030
Streets & Roads	189,784	159,526
Traffic Division	214,694	185,822
Sewer & Water	251,472	221,118
Consulting Fees	112,151	166,301
	947,274	873,880
Support Services		
Drafting	281,276	225,034
Survey	386,540	325,826
Quality Control	152,139	150,419
Subdivision Development	223,278	201,466
Inspection	181,566	171,791
	1,224,799	1,074,536
Traffic		
Traffic Aids	445,956	421,222
Traffic Signals	262,808	223,937
Pedestrian Corridors	7,051	2,008
	715,815	647,167

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1982

TRANSPORTATION SERVICES (CONT'D)	1982	1981
Parking		
Parking Meters	$ 138,786	$ 354,378
Off-Street Parking	4,970	5,123
	143,756	359,501
Roadways		
Maintenance of Pavement	2,716,516	2,499,957
Maintenance of Unimproved Areas	55,420	28,672
Maintenance of Gravel Roads & Lanes	220,428	225,299
Maintenance of Boulevards & Medians	11,389	78,073
Snow Removal & Drainage	2,020,235	1,499,100
Street Cleaning	557,726	427,819
New Gravel Roads & Lanes	4,123	6,071
Traffic Bridges	16,406	40,687
	5,602,243	4,805,678
Sidewalks		
Walk Maintenance	768,516	646,842
Other		
Scarth Street Mall	14,271	9,419
Accidents & Claims	167,006	223,415
	181,277	232,834
Miscellaneous		
Repairs to Asphalt Plant	112,617	172,904
City Gravel Supply	55,223	121,013
Purchase of New Equipment	1,398,861	652,886
Equipment Maintenance & Repairs	2,783,030	2,259,865
Public Works Equipment Facilities	45,591	19,300
	4,395,322	3,225,968
	$14,444,578	$12,240,536

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1982

ENVIRONMENTAL HEALTH SERVICES	1982	1981
Storm Sewer Operation		
Storm Sewer & Channels	$ 184.414	$ 215.591
Catch Basins	169.563	121.753
Low Level Pumps	20.638	20.417
	374.615	357.761
Waste Disposal		
Garbage Collection	2.566.405	2.374.569
Incinerator and Shredder	672.522	590.812
Sanitary Landfill	582.722	467.183
Sanitary Pail Service	11.464	11.805
Flood Control	154.803	3.086
	3.987.916	3.447.455
	$4.362.531	$3.805.216
PUBLIC HEALTH AND WELFARE SERVICES		
Public Health		
Administration	$ 388.149	$ 348.929
Immunization & Infectious Diseases	123.313	90.881
Environmental Sanitation	333.226	268.263
Public Health Nursing	1.003.229	821.520
Maternal & Childcare	65.196	56.794
Nutrition	65.816	55.043
Biostatistics	37.125	31.631
Branch Clinic	56.878	28.224
	2.072.932	1.701.285
Senior Citizens' Assistance		
Senior Citizens' Transit Passes	1.436.712	1.251.472
Senior Citizens' Sewer Abatement	270.949	243.739
Senior Citizens' Day Care Centre	5.334	497
Senior Citizens' Services	2.667	1.769
	1.715.662	1.497.477
Regina Cemetery		
Maintenance	126.700	111.295
Grave Digging	7.072	6.507
Monumental Foundations	1.788	1.575
	135.560	119.377
Riverside Cemetery		
General Maintenance	275.693	242.486
Grave Digging	66.126	57.766
Monumental Foundations	10.793	11.461
	352.612	311.713
Hospitals		
Hospital Pension Plan Payment	18.341	16.886
Hospital Operations Levy	745.142	719.035
	763.483	735.921

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1982

	1982	1981
Other		
Transportation of the Handicapped	$ 794,676	$ 611,378
Control of Mosquitoes	31,531	26,461
Social Services Levy	400,649	390,935
Subsidized Housing	7,232	9,629
	1,234,088	1,038,403
ENVIRONMENTAL DEVELOPMENT SERVICES	$6,274,337	$5,404,176
Planning		
General Administration	$1,084,278	$ 769,256
Municipal Development Plan	1,263	7,003
Downtown Development	—	83,678
Business Improvement District	125,771	—
Neighbourhood Planning	55,400	57,700
Neighbourhood Improvement	43,103	70,358
Neighbourhood Rehabilitation	131,031	139,852
Commissions & Authorities	66,216	13,919
	1,507,062	1,141,766
Development & Public Relations		
General Development & Public Relations	486,958	429,412
Publicity & Promotion	40,809	28,837
Receptions	80,058	104,966
Land Acquisition	29,470	11,368
City Hall Buffalo Days	2,273	1,884
25 Year Club	23,677	18,884
City Float	11,644	8,929
Christmas Decorations & Flags	55,692	11,679
Gifts & Souvenirs	47,186	23,263
100th Anniversary	107,850	—
Silver Broom '83	14,546	—
Sask. Manufacturing Opportunities Show	4,500	—
	904,663	639,222
Other Environmental Development Programs		
Free Transportation	54,083	51,469
Maintenance of Unimproved Property	34,493	16,019
Farmlands	12,430	18,032
Control of Weeds	145,159	144,629
	246,165	230,149
PARKS, RECREATION AND CULTURAL SERVICES	$2,657,890	$2,011,137
Administration		
General Administration	$1,529,340	$1,143,707
Other Administration	377,479	272,562
Advertising & Public Relations	76,375	68,990
	1,983,194	1,485,259
Recreation		
Outdoor Pools	454,456	432,410
Lawson Aquatic Centre	728,242	669,126
Learner Pools	69,950	68,502
Tennis Courts	47,801	38,780
Community Recreation Services	446,735	344,611
Recreation Centres	373,258	218,013
Winter Activities	392,609	350,829
Playgrounds	258,078	210,818
Field Maintenance (Ball Diamond and Soccer)	80,479	64,972
Indoor Arenas	1,244,446	1,180,400
Sports Complexes — Mt. Pleasant and Taylor Field	552,963	486,382
Douglas Park Track	16,464	14,887
	4,665,481	4,079,730

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1982

	1982	1981
Parks		
Horticulture	$ 471,609	$ 412,140
Forestry	470,826	394,942
Parks Maintenance	1,992,806	1,688,359
New Parks Construction	315,495	270,265
Turf (Golf Courses)	685,102	610,120
Special Parks Services	489,959	577,806
Mechanical Maintenance	404,946	339,661
Agridome Operating Grant	211,389	169,486
New Recreational Equipment	—	4,514
	5,042,132	4,467,293
Wascana Centre		
Mill Obligation	505,800	487,270
Maintenance of City Owned Land	687,171	607,930
	1,192,971	1,095,200
	$12,883,778	$11,127,482
Debt Charges		
Principal Payments	$ 1,650,000	$ 1,631,000
Interest Payments	4,378,000	3,650,000
	$ 6,028,000	$ 5,281,000

SCHEDULE OF REVENUES AND EXPENDITURES — WATERWORKS OPERATING

For the Year Ended December 31, 1982

	1982	1981
REVENUES		
Sale of Water	$7.961.474	$7.699.480
Fire Hydrant Charge	257.217	229.350
Local Improvements	101.299	102.692
Claims Revenue	23.326	10.122
Miscellaneous		
Service Fees	80.850	73.546
Meter Repairs	4.167	2.164
Interest from General Investment	—	1.858
Sundry	6.249	3.043
Sale of Meters	18.045	27.625
Connection Cut-Offs	19.000	33.650
	$8.471.627	$8.183.530
EXPENDITURES		
Administration & General		
Accidents & Claims	$ 36.253	$ 27.594
General Administration Charge	206.000	166.703
Civic Pension	6.277	5.779
Write Off — Bad Debts	32.076	26.154
Customer Billing & Collecting	434.403	351.674
	715.009	577.904
Net Cost of Water Purchased from Buffalo Pound	1.582.505	1.419.715
Power & Pumping		
Wells	340.693	303.509
Pumping Stations	639.735	585.172
	980.428	888.681
Transmission & Distribution		
Customer Service (Turn On & Turn Off)	331.027	284.208
Maintenance of Meters	275.995	255.332
Maintenance of Mains	797.468	585.524
Maintenance of Valves	154.956	169.400
Maintenance of Hydrants	151.055	107.878
Maintenance of House Connections	836.767	541.474
Maintenance of Standpipes	1.142	2.678
Repairs to Reservoirs, Wells and Supply Mains	61.253	77.483
	2.609.663	2.023.977
Revenue Contributions to Capital		
Local Improvements in excess of Fixed Charge	917	917
New Meters	116.445	138.023
Capital Construction	954.600	1.058.438
Surplus to Capital	—	591.757
	1.071.962	1.789.135
Debt Servicing		
Principal	271.111	251.422
Sinking Fund	275.603	224.318
Interest	1.325.249	1.008.378
	1.871.963	1.484.118
Deficit	(359.903)	—
	$8.471.627	$8.183.530

SCHEDULE OF REVENUES AND EXPENDITURES — SEWAGE OPERATING

For the Year Ended December 31, 1982

	1982	1981
REVENUES		
Sewer Service Charge	$6,293,063	$6,003,920
Local Improvements	50,614	59,044
Sewer Surcharge	18,996	35,860
Sewer Cleaning Charge	1,580	1,970
Accidents & Claims	6,264	1,079
	$6,370,517	$6,101,873
EXPENDITURES		
Administration & General		
Accidents & Claims	$ 7,667	$ 1,340
General Administration Charge	156,200	133,967
Write-Off — Bad Debts	26,195	20,460
Customer Billing & Collection	428,232	351,000
	618,294	506,767
Sewers		
Domestic Sewers	198,212	230,751
Sewer Connections	193,366	171,862
Lift Stations	89,554	76,066
	481,132	478,679
Sewage Pumping & Treatment		
Tests & Records	169,989	144,809
Pumping Station	280,326	345,075
Primary Treatment	588,365	446,793
Secondary Treatment	666,627	539,134
Tertiary Treatment	1,004,042	865,944
	2,709,349	2,341,755
Revenue Contributions to Capital		
Local Improvements in excess of Fixed Charges	2,235	2,515
Capital Trust Repayments	29,700	29,700
Capital Construction	193,900	43,000
Surplus to Capital	415,285	1,010,447
	641,120	1,085,662
Debt Servicing		
Principal	452,146	377,885
Sinking Fund	133,809	139,464
Interest	1,334,667	1,171,661
	1,920,622	1,689,010
	$6,370,517	$6,101,873

SCHEDULE OF REVENUES AND EXPENDITURES — TRANSIT OPERATING

For the Year Ended December 31, 1982

	1982	1981
REVENUES		
Cash & Ticket Sales	$1,960,470	$1,906,023
Pass & Contract Service	627,757	570,557
Senior Citizens' Passes	1,563,663	1,367,815
Free Transportation	40,588	37,050
City Department Passes	885	1,140
Police Department Passes	42,010	40,500
Mail Carriers	23,520	20,204
Charter Service	132,328	91,632
Advertising	72,516	54,505
Proceeds from Insurance	71,839	18,625
Miscellaneous	15,140	11,974
Transit Grant	772,610	724,913
Deficit Provision	3,620,521	3,433,214
Workers' Compensation Recovered	77,121	87,641
Transfer from Reserve	18,000	7,471
	$9,038,968	$8,373,264
EXPENDITURES		
General Administration		
Personnel Services	$ 628,894	$ 958,390
Other	—	140,873
	628,894	1,099,263
Maintenance of Structure & Equipment		
Servicing of Revenue Vehicles	502,655	509,324
Repairing of Revenue Vehicles	1,096,793	911,227
Servicing & Repairing of Non-Revenue Vehicles	27,228	22,371
Maintenance of Buildings	163,192	189,425
Installations & Maintenance of Shelters	69,011	62,792
Accident Repairs	—	25,609
	1,858,879	1,720,748
Transportation of Passengers		
Administration of Transportation	412,628	305,678
Marketing	229,704	198,040
Revenue Vehicle Operation	5,558,563	4,840,535
	6,200,895	5,344,253
Fiscal Services		
Transfer to Reserves	11,300	—
Revenue Contribution	330,000	200,000
Capital Trust Loan Repayment	9,000	9,000
	350,300	209,000
	$9,038,968	$8,373,264

REGINA PUBLIC LIBRARY BOARD

AUDITORS' REPORT

To the Chairman and Members of
The Regina Public Library Board:

We have examined the balance sheet of The Regina Public Library Board as at December 31, 1982 and the statements of revenue, expenditure and general fund surplus, capital fund surplus and capital project reserve fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the board as at December 31, 1982 and the results of its operations for the year then ended, in accordance with accounting practices described in Note 1 applied on a basis consistent with that of the preceding year.

Auditors

Deloitte Haskins + Sells

March 1, 1983

STATEMENT OF REVENUE, EXPENDITURE AND GENERAL FUND SURPLUS

Year Ended December 31, 1982

	1982	1981
REVENUE		
City of Regina tax levy	$4,517,231	$3,889,457
Grants-in-lieu of taxes		
Federal Government	78,322	68,081
Provincial Government	182,901	130,281
CPR	30,555	27,172
Provincial operating grant	419,390	359,150
Housing Authority	36,429	32,030
South East Regional Library grant	—	6,260
	5,264,828	4,512,431
Other revenue		
Activities and programs	61,241	43,916
Interest	40,951	69,538
Fines	19,826	17,345
Rentals	12,422	9,930
Sundry	7,170	1,939
Xerox copier	42,850	35,549
	184,460	178,217
Sale of land	188,431	—
	5,637,719	4,690,648
EXPENDITURES		
Operating — Schedule 1	4,481,557	3,816,448
Sinking fund instalment	—	34,425
Revenue contributions to capital — Schedule 2	1,063,552	945,146
Revenue contributions to capital project reserve fund	188,431	—
	5,733,540	4,796,019
Excess of Expenditure	95,821	105,371
General Fund Surplus, Beginning of Year	96,671	202,042
General Fund Surplus, End of Year	$ 850	$ 96,671

THE REGINA PUBLIC LIBRARY BOARD

BALANCE SHEET

Year Ended December 31, 1982

	1982	1981
ASSETS		
General Fund		
Cash and term deposits	$ 313,349	$ 213,220
Accounts receivable	119,765	28,784
Prepaid — computer automation costs	—	64,871
— insurance	3,023	2,564
	436,137	309,439
Capital Project Reserve Fund		
Term deposit	195,848	—
Interest receivable	3,954	—
	199,802	—
Capital Fund		
Property and equipment (Note 2)	8,288,464	7,549,469
	$8,924,403	$7,858,908
LIABILITIES, SURPLUS AND RESERVE		
General Fund		
Accounts payable and accrued charges	$ 399,743	$ 195,601
Dunlop Art Gallery projects (Note 3)	21,727	11,798
Energy Conservation Information Center (Note 4)	13,817	5,369
Surplus	850	96,671
	436,137	309,439
Capital Project Reserve Fund		
Reserve	199,802	—
Capital Fund		
Long-term debt (Note 5)	318,082	362,342
Surplus	7,970,382	7,187,127
	8,288,464	7,549,469
	$8,924,403	$7,858,908

STATEMENT OF CAPITAL FUND SURPLUS

Year Ended December 31, 1982

	1982	1981
Balance, Beginning of Year	$7,187,127	$5,571,519
Add		
Revenue contributions to capital	1,063,552	945,146
Debenture payment	—	925,000
	8,250,679	7,441,665
Less		
Cost of land sold	1,900	—
Books withdrawn from service	278,397	254,538
Balance, End of Year	$7,970,382	$7,187,127

STATEMENT OF CAPITAL PROJECT RESERVE FUND

Year Ended December 31, 1982

	1982	1981
Revenue Contributions	$ 188,431	$ —
Interest Earned	11,371	—
Balance, End of Year	$ 199,802	$ —

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1982

1. *SIGNIFICANT ACCOUNTING POLICIES*

The financial statements have been prepared in accordance with the following accounting practices:

Property and equipment

Property and equipment are stated at cost.

Depreciation

No depreciation is provided on buildings or equipment, instead debenture principal is treated as current expenditure.

Revenue contributions to capital

Certain capital expenditures, not financed through capital building grants or debenture proceeds, are paid for out of current revenue and charged to expenditure in the year of acquisition. These capital additions are also reflected as additions to property and equipment with a corresponding increase in capital fund surplus.

Proceeds from sale of capital assets are credited to revenue in the year of sale. Sales, on which proceeds are deemed significant, are credited directly through the capital project reserve fund. When capital expenditures are made from the capital project reserve fund they are reflected as additions to property and equipment with a corresponding increase in capital fund surplus. Interest earned on capital reserve fund investments is credited to the fund.

Pension contributions

Permanent employees of the board are members of the Regina Civic Employees' Superannuation and Benefit Plan. Pension contributions include the board's matching of deductions from employees and an annual instalment required to amortize past service benefits funded by the City of Regina over the period to the year 2000.

2. *PROPERTY AND EQUIPMENT*

	1982	1981
Land	$ 172,060	$ 173,960
Buildings	3,975,261	3,739,192
Books, films, records and pictures	3,197,898	2,729,314
Furniture and Equipment	901,704	865,462
Automobiles and trailers	41,541	41,541
	$8,288,464	$7,549,469

3. *DUNLOP ART GALLERY PROJECTS*

	1982	1981
Balance, beginning of year	$ 11,798	$ 13,930
Grants received	14,000	10,208
Project revenues	1,803	2,677
Other revenues	3,330	1,995
	30,931	28,810
Project expenditure	9,153	16,820
Other expenditure	51	192
Balance, end of year	$ 21,727	$ 11,798

4. *ENERGY CONSERVATION INFORMATION CENTER*

	1982	1981
Balance, beginning of year	$ 5,369	$ —
Grants	72,757	36,987
Expenditures	64,309	31,618
Balance, end of year	$ 13,817	$ 5,369

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended December 31, 1982

5. *LONG-TERM DEBT*

	1982	1981
7 ¾% loan payable in annual instalments of $4,500 plus interest maturing in 1982	$ —	$ 4,500
13 ¾% loan payable in annual instalments of $39,760 plus interest maturing in 1990	318,082	357,842
	$ 318,082	$ 362,342

SCHEDULE OF OPERATING EXPENDITURE

Year Ended December 31, 1982

	1982	1981
Art Gallery	$ 12,340	$ 9,785
Board members' honoraria	7,455	5,465
Book repairs and jackets	5,332	12,158
Loan interest	49,552	59,894
Entertainment	1,183	1,804
Film Theatre	50,571	25,925
Finance charges	111,684	96,095
Fuel, light and water	146,572	118,608
Insurance	13,428	12,749
Janitors' supplies	8,343	10,707
Legal, architects, audit and computer service fees	26,855	24,074
M.A.R.S.	13,941	8,990
Maintenance		
Automobiles	8,203	6,354
Buildings	164,820	157,571
Furniture and equipment	9,804	10,626
Grounds	15,027	17,461
Films and records	20,516	14,615
Pension contributions	161,896	135,488
Periodicals	43,195	38,301
Postage	35,038	24,620
Printing, production and office supplies	100,483	96,312
Project automation	180,449	79,626
Public programs and promotion	86,385	102,086
Rental for Regent Park Branch	41,248	26,724
Research and Development	3,287	2,423
Rentals	10,226	10,152
Salaries and wages	2,966,428	2,531,422
Staff development	8,911	9,041
Sundry	20,799	24,893
Taxes and licenses	3,965	3,827
Telephone	30,094	26,087
Travel	22,490	19,080
Unemployment and group insurance	68,203	59,996
Workers' compensation	958	2,492
Xerox rental	31,876	30,997
	$4,481,557	$3,816,448

SCHEDULE OF REVENUE CONTRIBUTIONS TO CAPITAL

Year Ended December 31, 1982

	1982	1981
Books	$ 575,295	$ 536,448
Buildings	236,069	98,848
Films	99,371	85,730
Furniture and equipment	36,242	120,996
Records and pictures	72,315	59,964
Loan repayment	44,260	44,260
Proceeds from insurance claim	—	(1,100)
	$1,063,552	$ 945,146